has existed. We are talking about the reality today of trying to send a bipartisan, bicameral message.

This resolution already condemns its present Cuban dictator, Miguel Diaz-Canel, by name for his direct role in ordering a violent crackdown against the Cuban people. It also documents the massive wave of arrests in Cuba. It denounces in plain language the regime's brutal violence and its use of summary trials to arbitrarily sentence protesters who have no access to a lawyer.

So let me be clear. I have led U.S. and international efforts to oppose Cuba's communist dictatorship for 30 years in the Congress, including my role in helping create the Cuban Democracy Act and drafting the LIBERTAD Act. No one in Congress has a longer or more unwavering track record than I do when it comes to condemning the Cuban regime. But this resolution is a strong rebuke of the regime's recent actions, and it also achieves the bipartisan opportunity we need for Senate approval.

There comes a time when we have to put actions over words. Today, the Senate has a chance to act. We should not delay another hour in passing this resolution, and because that is exactly what would happen, I have to object to the Senator's amendment.

The PRESIDING OFFICER. Objection is heard to the modification.

Is there an objection to the original request?

The Senator from Florida.

Mr. SCOTT of Florida. Mr. President, reserving the right to object, let me just read this. All I am saying is, the resolution would add ''condemns the murderous Communist party of Cuba for decades of oppression against the Cuban people, the destruction of the Cuban economy, and the destructive spread of communism in the Western Hemisphere.''

I wish my colleague from New Jersey would accept my simple but important, friendly amendment, but I will consent to allowing this resolution to move forward.

I will always stand proudly with the brave people in Cuba, fighting for their freedom, and against the brutal communist regime which continues to oppress them.

I yield the floor.

The PRESIDING OFFICER. Without objection, it is so ordered.

The committee-reported amendment in the nature of a substitute was agreed to.

The resolution (S. Res. 310), as amended, was agreed to.

The preamble was agreed to.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. MENENDEZ. Mr. President, I appreciate that the Senator from Florida, while I share his sentiments, did not press forward on insisting on the amendment, which would have delayed this, and most importantly, I think the Cuban people are the ones who are going to thank him as well.

I yield the floor.

INVESTING IN A NEW VISION FOR THE ENVIRONMENT AND SURFACE TRANSPORTATION IN AMERICA ACT—Continued

The PRESIDING OFFICER. The Senator from Illinois.

CORONAVIRUS

Mr. DURBIN. Mr. President, I want to start by wishing our friend and colleague Senator LINDSEY GRAHAM a speedy recovery. Yesterday, Senator GRAHAM shared that he had tested positive for COVID–19. We are all relieved to hear his symptoms are mild, and we look forward to seeing him back in the Chamber once he recovers.

I hope everyone at home follows Senator GRAHAM's example by getting vaccinated. In Senator GRAHAM's words, ''[W]ithout vaccination, I am certain I would not feel as well as I do now.''

The Delta variant is no joke. COVID–19 cases and hospitalizations are surging across America, and they are surging the most in those parts of the country where large numbers of people are unvaccinated.

Over 90 percent of the most recent infections, hospitalizations, and deaths are among people who were not vaccinated. The good news is, vaccinations are starting to trend upward. Thanks to the leadership of the President and the urging of many health professionals, as of yesterday, it has been reported that 70 percent of adults have received at least one dose of COVID–19 vaccine. That is an important milestone. Our Nation is slowly, slowly headed in the right direction, but we need to pick up the pace.

Experts say that more than 80 percent of the population needs to get vaccinated before we can start anticipating herd immunity. So please listen to my friend Senator GRAHAM's advice and get vaccinated. It will save your life as well as the lives of those you love.

DC METROPOLITAN POLICE DEPARTMENT

Mr. President, on another matter, yesterday we received word that a fourth police officer who responded to the January 6 insurrection here in the Capitol has died by suicide.

Officer Gunther Hashida was a member of the DC Metropolitan Police Department, and he was a hero. I also want to note that hours after Officer Hashida's death was announced, the Metropolitan Police Department confirmed that another officer, Kyle DeFreytag, died by suicide last month.

As we all witnessed last week, many of the Capitol and Metropolitan Police officers who defended us—defended us—and the Capitol on January 6 are still grappling with the physical and emotional trauma of that day. We have to do everything we can to support them, from providing access to mental and emotional support to ensuring that everyone who bears responsibility from the January 6 insurrection is held accountable. It is my understanding that 600 people have already been charged with wrongdoing for what occurred on that day, and many more will be charged.

The supplemental funding package that the Senate passed last week was a good starting point. To deny what January 6 was about is literally adding insult to injury for those officers—brave officers—who defended us. They deserve better. They deserve justice, and we deserve the truth.

To the friends and families of Officers Hashida and DeFreytag, we are so sorry for your loss. We grieve with you. We will honor their memory.

To all of the other police officers and National Guard members who defended the Capitol on January 6, despite what you hear from some of the politicians in Congress, we thank you, and we appreciate your valor and your sacrifice.

Earlier this morning, Senators KLOBUCHAR and BLUNT introduced a bipartisan resolution to award these heroes the Congressional Gold Medal. I am proud to support that effort.

CLEAN WATER INFRASTRUCTURE

Mr. President, on one more topic, ''forever chemicals.'' It is a phrase that sounds ambiguous and ominous. Some of these pollutants—known as PFAS chemicals—are used in cleaning supplies, stain-resistant clothing, cosmetics, polishes, waxes, and the kind of foam that firefighters use to fight fires.

And although they have their practical applications, these ''forever chemicals'' present a major problem: They don't go away. They don't break down. Once they are introduced into the environment, they stick around forever.

A growing body of research suggests that ''forever chemicals'' are linked to a whole host of human health complications: cancer, kidney disease, liver damage, birth defects. Sadly, it is estimated that most people already have trace amounts of these chemicals in their bodies. But imagine if you or your children were forced to ingest these toxic ''forever chemicals'' multiple times a day, every day. That is the dangerous reality for many American families. I am sorry to report that includes thousands of families in my home State of Illinois.

On Friday, the Chicago Sun Times published a story on the presence of these chemicals in water systems in the Chicago area, Lake Forest, Waukegan, and South Elgin. Water system managers in these areas have found enough evidence of chemicals that the Illinois EPA is calling for further testing. That additional testing is just in the preliminary stage.

As I mentioned, these contaminants are impressively imperishable, and they are being found everywhere. As an example, a few years ago, a dairy farmer in Maine discovered that one of these ''forever chemicals'' had seeped into his farmland through a fertilizer that he used. He only found out because the chemicals were showing up in

the milk of his cows. He ended up having to shut down his dairy farm that had been in the family for generations. He had to destroy his dairy herd, and he lost his savings.

If these contaminants are too dangerous for a dairy farm, too dangerous for cows, they are certainly too dangerous for our kids. We must protect our communities and families from ''forever chemicals'' immediately.

Unfortunately, eliminating this public health threat is proving challenging. For one, in Illinois, it is not clear where it came from. According to the Sun Times article, ''among the water system managers contacted by the [newspaper], none of them could identify the culprit causing the contamination.''

The Environmental Working Group has identified more than 1,700 potential sources in my State, from sewage treatment facilities to landfills. The culprit could be any one or a combination. As of now, there is no definitive answer. In other words, the analogy is, an arsonist is still running through the forest, and the only signs are the trees he leaves burning.

The other difficulty in meeting this public health threat is that it costs money. As we all learned from Flint, MI, repairing and replacing the entire city's drinking water system is no small task. Municipal officials throughout my State are still waiting on State officials to provide guidance, as well as funding, to remove these ''forever chemicals'' from their water system.

But when it comes to protecting our children's health and well-being, solutions cannot wait, and States like Illinois cannot address this threat on their own. Pending before the U.S. Senate at this moment is the bipartisan infrastructure deal. This deal is good for us, good for America, and starts to address this problem.

This historic bipartisan plan will make our Nation's largest ever investment in clean water. That investment includes $10 billion for addressing the ''forever chemical'' challenge and other emerging contaminants from drinking water and wastewater systems throughout America. That is a big deal. It is estimated that more than 200 million Americans—nearly two-thirds of this country's population—could be drinking ''forever chemicals'' in their tap water.

With the bipartisan infrastructure deal, lawmakers on both sides of the aisle are coming together as we should, to help ensure every family in America has access to clean and safe drinking water. Because the infrastructure package will also invest billions of dollars to replace dangerous decaying lead service lines throughout the country, it is a game changer. It is a game changer for the city of Chicago, which I am proud to represent in my home State of Illinois.

You see, there is no acceptable level for lead consumption—none, zero. Much like ''forever chemicals,'' lead service lines that hookup the water main in the street to your home, business, school, daycare center—these lead service lines can cause lasting harm to the growing bodies and minds of our kids. And, as lawmakers, we have an obligation to correct the mistakes made by previous generations of Americans.

I understand that until about 35, 40 years ago, lead service lines were mandated in construction in Illinois—in my State—in some areas. We made a mistake. Now we know it. What are we going to do about it? This bill addresses this.

I want to thank my colleague, Senator TAMMY DUCKWORTH. When it comes to water infrastructure, she is just leading the pack in the U.S. Senate. She really cares about this, as a Senator, for sure, but equally important as a mom with two lovely little girls.

We can establish a new, healthier foundation for future generations if we pull together. That is exactly what this bill will do. Marshaling the resources of our Federal Government so that all of America's kids can grow up and lead healthy, productive lives, that is what bipartisanship is all about. And I look forward to joining my colleagues in voting in favor of this bill in the next few days.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. PORTMAN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. PETERS). Without objection, it is so ordered.

H.R. 3684

Mr. PORTMAN. Mr. President, the provisions of section 80603 for the Infrastructure Investment and Jobs Act included in this amendment provide clarity to information reporting requirements to improve tax administration and tax compliance with respect to trading and digital assets.

Senator SINEMA has joined me in asking the nonpartisan Joint Committee on Taxation to make available to the public a technical explanation of section 80603, ''Information Reporting for Brokers and Digital Assets,'' of the Infrastructure Investment and Jobs Act. The technical explanation expresses these Senators' understanding and legislative intent behind this important legislation.

Mr. President, I ask unanimous consent that the technical explanation of section 80603 from the Joint Committee on Taxation of the Infrastructure Investment and Jobs Act be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

TECHNICAL EXPLANATION OF SECTION 80603, ''INFORMATION REPORTING FOR BROKERS AND DIGITAL ASSETS,'' OF THE INFRASTRUCTURE INVESTMENT AND JOBS ACT

Prepared by the Staff of the Joint Committee on Taxation—August 2021

INFORMATION REPORTING FOR BROKERS AND DIGITAL ASSETS

PRESENT LAW

In general

The IRS gathers independent information about income received and taxes withheld to verify self-reported income and tax liability reported on tax returns. The use of reliable and objective third-party verification of income increases the probability of tax evasion being detected and increases the cost of evasion to the taxpayer, thereby decreasing the overall level of tax evasion by taxpayers. Ample empirical evidence shows that the introduction of third-party information reporting in tax administration leads to more accurate reports of income on tax returns.

Information reporting assists taxpayers receiving such reports to prepare their income tax returns and helps the IRS determine whether such returns are correct and complete. The reporting of most relevance to the determination of individual income tax generally falls under one of two types. First, there are reports and disclosures required from taxpayers about themselves. Second, there are reports required to be reported to the IRS with respect to transactions with other persons, including employers, known as third-party information reporting. Third-party information reporting rules had predecessors in early tax statutes. The first third-party information reporting requirement in the Internal Revenue Code of 1986, as amended, regarding payments by persons engaged in a trade or business of $600 or more in the course of the payor's trade or business, is a successor to an almost identical provision in the 1939 Code, as is the provision requiring reporting of dividends and corporate earnings and profits.

Third-party information reporting has expanded significantly since then, addressing numerous types of payments. These include reporting with respect to advance payments of credit for health insurance costs; gross proceeds paid to an attorney; substitute payments in lieu of dividends or tax-exempt interest; and payments by a Federal executive agency for services. Congress continues to expand third-party information reporting, reflecting the importance of IRS access to reliable and objective third-party verification of payments in detecting noncompliance.

Persons required to submit such returns generally must furnish a statement that includes the information contained on such return to the person whose information was reported to the IRS. If a reporter prepares 250 returns or more, the reporter must do so electronically. The scope of reporting encompasses brokers of a variety of transactions, including securities, real estate, and barter transactions, but to date, no regulations under section 6045 have been issued to address transactions involving digital assets.

Broker reporting

Section 6045(a) requires brokers to file with the IRS annual information returns showing the gross proceeds realized by customers from various sale transactions, when required by the Secretary to do so. A return must provide such details regarding gross proceeds realized by customers from various sale transactions and other information as required by the Secretary. Brokers are required to furnish to every customer written statements with the same gross proceeds information that is included in the returns

filed with the IRS for that customer. These written statements are required to be furnished by February 15 of the year following the calendar year for which the return under section 6045(a) is required to be filed.

Because gross proceeds constitute income only to the extent that they exceed the seller's adjusted basis, reliable recordkeeping of original basis and necessary adjustments are required. In 2008, the reporting requirements for brokers were revised to provide that every broker that is required to file a return under section 6045(a) reporting the gross proceeds from the sale of a covered security must include in the return (1) the customer's adjusted basis in the security and (2) whether any capital gain or loss with respect to the security is long-term or short-term. Specific rules for determining a customer's adjusted basis are provided.

Covered securities

A covered security is any specified security acquired on or after an applicable date if the security was (1) acquired through a transaction in the account in which the security is held or (2) transferred to that account from an account in which the security was a covered security, but only if the transferee broker received a statement under section 6045A (described below) with respect to the transfer. Under this rule, certain securities acquired by gift or inheritance are not covered securities.

A specified security is any share of stock in a corporation (including stock of a regulated investment company); any note, bond, debenture, or other evidence of indebtedness; any commodity, or a contract or a derivative with respect to the commodity, if the Secretary determines that adjusted basis reporting is appropriate; and any other financial instrument with respect to which the Secretary determines that adjusted basis reporting is appropriate.

For stock in a corporation (other than stock for which an average basis method is permissible under section 1012), the applicable date of section 6045(g) is January 1, 2011. For any stock for which an average basis method is permissible under section 1012, the applicable date is January 1, 2012. Consequently, the applicable date for certain stock acquired through a dividend reinvestment plan and for stock in a regulated investment company is January 1, 2012. A regulated investment company is permitted to elect to treat as a covered security any stock in the company acquired before January 1, 2012. For any specified security other than stock in a corporation or stock for which an average basis method is permitted, the applicable date is January 1, 2013, or a later date determined by the Secretary. Consequently, for a note, bond, debenture, or other evidence of indebtedness, or for a commodity or a contract or derivative with respect to the commodity, or for any other financial instrument treated as a specified security, the applicable date is January 1, 2013, or a later date determined by the Secretary.

Time for providing statements to customers

February 15 of the year following the calendar year reporting period is the deadline for furnishing certain written statements to customers, including (1) statements showing gross proceeds (under section 6045(b)) or substitute payments (under section 6045(d)) and (2) statements with respect to reportable items (including, but not limited to, interest, dividends, and royalties) that are furnished with consolidated reporting statements (as defined in regulations). The term ''consolidated reporting statement'' refers to annual account statements that brokerage firms customarily provide to their customers and that include tax-related information.

To enable brokers to comply with these requirements, section 6045A provides for broker-to-broker reporting under which a broker or applicable person within the scope of section 6045 that transfers to a broker a security that is a covered security when held by that transferor broker must furnish to the transferee broker a written statement that allows the transferee broker to satisfy the basis and holding period reporting requirements under section 6045. Section 6045B requires the issuer of a covered security to file a return describing any organizational action (such as a stock split or a merger or acquisition) that affects the basis of the specified security, the quantitative effect on the basis of that specified security, and any other information required by the Secretary, and to provide copies of that return to holders of specified securities and nominees like brokers.

Penalties for failure to comply with information reporting requirements

A person who is required to file information returns but who fails to do so by the due date for the returns, includes on the returns incorrect information, or files incomplete returns generally is subject to a penalty of $250 for each return with respect to which such a failure occurs, up to a maximum of $3,000,000 in any calendar year, adjusted for inflation. Similar penalties, also with a $3,000,000 calendar-year maximum, apply to failures to furnish correct written statements to recipients of payments for which information reporting is required. Brokers may be subject to such penalties for failure to file the returns required under section 6045, or for failure to provide statements to others as required by section 6045A.

Cash received in trade or business

Section 6050I requires any person engaged in a trade or business to report any transaction (or two or more related transactions) in which the person receives more than $10,000 in cash. For this purpose, cash includes foreign currency and, to the extent provided by the Secretary, any monetary instrument (whether or not in bearer form) with a face amount of not more than $10,000. Returns required under section 6050I parallel reports required from merchants and services providers under the Bank Secrecy Act. Failure to file such returns and failure to provide customers with copies of such returns are subject to the penalties under sections 6721 and 6722, respectively.

Current guidance on digital assets

Most of the statutory provisions requiring third-party information reporting predate the advent of digital assets and none expressly addresses its treatment. In 2014, the IRS published its first guidance on digital assets in a Notice in the form of frequently asked questions. The Notice refers to ''virtual currency,'' defined as property that is ''a digital representation of value that functions as a medium of exchange, a unit of account, and/or a store of value.'' The Notice further identifies a subset of virtual currency (''convertible virtual currency'') as the only digital asset within the scope of the guidance. The Notice defines convertible virtual currency as virtual currency which has an equivalent value in real currency or acts as a substitute for real currency.

The Notice stated that ''a payment made using virtual currency is subject to information reporting to the same extent as any other payment made in property.'' The Notice refers to the need for reporting on a Form 1099–MISC, Miscellaneous Income, if a payment of fixed and determinable income is made in the course of a trade or business using convertible virtual currency with a fair market value of $600 or more. This requirement parallels the requirements under section 6041 and the regulatory guidance thereunder, which provide that payments made in property rather than money must be reported by including the fair market value of the property paid. As the use of digital assets has developed, the G–7 Finance ministers have committed to developing common standards and principles to guide the public policy and regulatory issues, while recognizing the potential benefits of the market.

EXPLANATION OF PROVISION

The provision amends section 6045(c)(1) so that the definition of broker expressly includes any person who (for consideration) is responsible for regularly providing any service effectuating transfers of digital assets on behalf of another person. The change clarifies present law to resolve uncertainty over whether certain market participants are brokers. The change is not intended to limit the Secretary's authority to interpret the definition of broker.

In addition, the provision specifies that the definition of specified security includes a digital asset, which, except as provided by the Secretary, is defined as any digital representation of value which is recorded on a cryptographically secured distributed ledger or any similar technology as specified by the Secretary. A digital asset acquired through a broker on or after January 1, 2023, is a covered security subject to basis reporting under section 6045(g).

In section 6045A(a), the provision strikes the words ''a security which is'' which makes clear that broker-to-broker reporting applies to all transfers of covered securities within the meaning of section 6045(g)(3), including digital assets. The provision also adds new section 6045A(d), which generally applies to transfers by a broker to a person that is not a broker. Section 6045A(d) requires a broker to file a return with the IRS for a calendar year, with respect to any transfer (which is not part of a sale or exchange executed by the broker) during the calendar year of a covered security which is a digital asset from an account maintained by the broker to an account which is not maintained by, or an address not associated with, a person that the broker knows or has reason to know is also a broker. The return will be in such form as determined by the Secretary, showing the information otherwise required to be furnished with respect to transfers subject to section 6045A(a).

The reporting requirement in new section 6045A(d) is limited to transfers that are not otherwise subject to reporting under section 6045 (because those transactions are already reported to the IRS, for example, in the case of a transfer that is part of a sale effectuated by a broker) or under section 6045A(a) (because those transactions are already reported to transferee brokers, for example, in the case of a direct broker-to-broker transfer of a digital asset). The return required under the provision is added to the definition of information return for purposes of section 6724 and related failure to file penalties under section 6721.

The provision expands the definition of cash solely for purposes of section 6050I to include any digital asset (as defined under amended section 6045(g)(3)). No inference is intended that digital assets are treated as cash for any other purpose.

Nothing in the provision or the amendments made by the provision is to be construed to create any inference, for any period prior to the effective date of the amendments, with respect to whether any person is a broker under section 6045(c)(1) or whether any digital asset is property which is a specified security under section 6045(g)(3)(B).

EFFECTIVE DATE

The provision applies to returns required to be filed, and statements required to be furnished, after December 31, 2023.

The PRESIDING OFFICER. The Senator from Delaware.

AMENDMENT NOS. 2354 AND 2245 TO AMENDMENT NO. 2137

Mr. CARPER. Mr. President, I ask unanimous consent that the following amendments be called up to the substitute and be reported by number: No. 1, Van Hollen, No. 2354; and the second is Johnson, No. 2245; further, that at 7:30 p.m. today the Senate vote in relation to the Van Hollen amendment, and at 11 a.m. tomorrow morning the Senate vote in relation to Johnson, No. 2245, with no amendments in order to the amendments prior to a vote in relation to the amendment, with 60 affirmative votes required for adoption of the amendments and 2 minutes for debate equally divided prior to the votes.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

AMENDMENT NO. 2354 TO AMENDMENT NO. 2137

The clerk will report the amendments.

The senior assistant legislative clerk read as follows:

The Senator from Delaware [Mr. CARPER], for Mr. VAN HOLLEN, proposes an amendment numbered 2354 to amendment No. 2137.

The amendment is as follows:

(Purpose: To include a payment and performance security requirement for certain infrastructure financing)

At the end of title II of division A, add the following:

SEC. 12_____. FEDERAL REQUIREMENTS FOR TIFIA ELIGIBILITY AND PROJECT SELECTION.

(a) IN GENERAL.—Section 602(c) of title 23, United States Code, is amended by adding at the end the following:

''(3) PAYMENT AND PERFORMANCE SECURITY.—

''(A) IN GENERAL.—The Secretary shall ensure that the design and construction of a project carried out with assistance under the TIFIA program shall have appropriate payment and performance security, regardless of whether the obligor is a State, local government, agency or instrumentality of a State or local government, public authority, or private party.

''(B) WRITTEN DETERMINATION.—If payment and performance security is required to be furnished by applicable State or local statute or regulation, the Secretary may accept such payment and performance security requirements applicable to the obligor if the Federal interest with respect to Federal funds and other project risk related to design and construction is adequately protected.

''(C) NO DETERMINATION OR APPLICABLE REQUIREMENTS.—If there are no payment and performance security requirements applicable to the obligor, the security under section 3131(b) of title 40 or an equivalent State or local requirement, as determined by the Secretary, shall be required.''.

(b) APPLICABILITY.—The amendments made by this section shall apply with respect to any agreement for credit assistance entered into on or after the date of enactment of this Act.

AMENDMENT NO. 2245 TO AMENDMENT NO. 2137

The senior assistant legislative clerk read as follows:

The Senator from Delaware [Mr. CARPER], for Mr. JOHNSON, proposes an amendment numbered 2245 to amendment No. 2137.

The amendment is as follows:

(Purpose: To prohibit the cancellation of contracts for physical barriers and other border security measures for which funds already have been obligated and for which penalties will be incurred in the case of such cancellation and prohibiting the use of funds for payment of such penalties)

At the appropriate place in division I, insert the following:

SEC. _____. PROHIBITING THE CANCELLATION OF CERTAIN CONTRACTS FOR PHYSICAL BARRIERS AND OTHER BORDER SECURITY MEASURES.

Notwithstanding any other provision of law, the Secretary of Homeland Security and any other Federal official may not—

(1) cancel, invalidate, or breach any contract for the construction or improvement of any physical barrier along the United States border or for any other border security measures for which Federal funds have been obligated; or

(2) obligate the use of Federal funds to pay any penalty resulting from the cancellation of any contract described in paragraph (1).

Mr. CARPER. With that, Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

MS–13

Mr. GRASSLEY. Mr. President, I come to the floor because I am greatly concerned as to whether the Department of Justice is committed to fighting the violent crime committed by the gang known as MS–13.

MS–13 is a violent gang that operates on the streets of the United States and throughout Mexico and Central America. MS–13's informal motto is—can you believe this—''kill, steal, rape, and control.''

Under the Trump administration, the Department established a task force to fight the murders and other serious crimes committed by MS–13 gang members, but the Department of Justice hasn't released any news or updates on this task force, called Task Force Vulcan, since way back on January 14 of this year. Right before President Biden's inauguration is when that January 14 date was. So you can see we haven't seen anything since this President has been sworn in. So we have no idea what the Department of Justice is doing to combat MS–13.

From 2017 to 2020, U.S. Customs and Border Protection found or arrested over 3 million people, averaging about 750,000 people a year. In that same time period, Border Patrol apprehended an average of 294 MS–13 gang members every year.

This year, however, Customs and Border Protection has already encountered or arrested over 1.2 million, well above the previous averages. But, this year, Customs and Border Protection has only apprehended 71 MS–13 members trying to enter the United States, suggesting many dangerous MS–13 gang members are successfully sneaking past Border Patrol as agents are focused on dealing with unaccompanied children at the border or asylum seekers.

One Border Patrol chief in Laredo stated that MS–13 members are using the high number of migrants entering the United States to blend in and get past agents. We know MS–13 is still trying to sneak into the country; however, they are just more successful now.

Customs and Border Protection is still arresting MS–13 members when they can identify them. In April alone, Customs and Border Protection arrested an MS–13 member who was a convicted felon with an outstanding warrant and one female MS–13 member traveling with a convicted murderer.

Here, next to the Capitol, police in Maryland arrested an MS–13 member after he lured a 15-year-old girl into an apartment and tried to rape her.

So even if Border Patrol agents in the field and local police are doing their best to stop MS–13, we still don't know what the Department of Justice is doing about MS–13 since they haven't released any updates on Task Force Vulcan since January. We don't even know if Task Force Vulcan still exists. This is a problem because we know MS–13 is ruthlessly operating on American streets.

Congress and the American people deserve to know what the Department of Justice is doing to keep our streets safe and to keep us safe from dangerous criminal organizations like MS–13. So I will be seeking answers to this question from the Department of Justice. It is a pretty basic question: Do you have anything to update the American people about? We should know what the status of all this is.

H.R. 3684

Mr. President, on another matter, President Biden and his allies in Congress are champing at the bit to grease the wheels for a partisan $3.5 trillion spending spree before they leave for the August break. At a time when our national debt is set to exceed levels not seen since World War II, this is not only irresponsible, but dangerous.

Hard-working Americans are already paying the price for excess spending in the form of inflation, with prices rising throughout the economy. And, of course, poll after poll shows Americans are becoming increasingly concerned about inflation.

Instead of adding to these concerns in the pursuit of wish-list priorities, Congress should focus on addressing the real priorities of the American people. For instance, we should be taking action to address the crisis at our southern border. In June, U.S. Customs and Border Protection encountered 188,000 people. That is up 471 percent from the same time last year.

As a result of the Biden administration's irresponsible immigration policies, Customs and Border Protection has encountered over 1.1 million illegal

immigrants at the southern border during this fiscal year. That is five times larger than the population of Iowa's capital city, Des Moines.

The crisis is undeniable. The Senate Democrats are trying hard to deny it. Instead of taking action to secure our borders and deter illegal immigration, Senate Democrats are attempting to use a reckless tax-and-spending bill to offer amnesty to millions of illegal immigrants living in the United States.

It is deeply irresponsible. It will only encourage more of this illegal immigration, and it will only make the border crisis worse.

Illegal immigration isn't the only crime cascading over the border. Mexican cartels are pouring record high amounts of hard drugs—methamphetamine, cocaine, heroin, and fentanyl—across the border with impunity.

Fentanyl has become the choice drug because it is highly potent and, of course, highly profitable, particularly for the cartels. A tiny amount, even as small as a grain of salt, can result in an overdose and, of course, in death. Fentanyl is increasingly laced into other drugs, which heightens potency, often without the user even knowing it.

In 2020, over 93,000 Americans died from drug overdoses. That is almost the entire population of Davenport, IA. The primary driver of this surge in overdose deaths is fentanyl coming in from Mexico. Instead of working on curbing cartels at the border and cutting off their extensive power in the United States, Senate Democrats choose to bury their heads in the sand and pretend that fentanyl isn't deadly.

The border crisis is, then, very obviously a drug crisis.

And on top of that, police departments across the country are still having a hard time getting enough officers. Violent crime is soaring. Homicide rates are through the roof.

Iowa families don't redecorate their houses when the plumbing is leaking.

These issues are dinner table issues. So Congress must focus on them, instead of on reckless and partisan spending proposals that are going on in the U.S. Senate now by the majority party.

TAXPAYER INFORMATION

Mr. President, in the past few weeks, there has been a lot of talk about increasing IRS enforcement to bring in more money to the government. That would be fine if we could trust the IRS to keep taxpayer information safe and secure and actually using that information to enforce the Tax Code.

Now, unfortunately, that notion is waffling on pretty shaky ground at this very moment.

In June, the nonprofit journalism web page ProPublica began publishing stories that appear to contain confidential taxpayer information that might have come from the IRS. Unfortunately, attention is focused more on the private tax affairs of the victims of these actions than on the apparently illegal actions taken to produce the data that forms the basis of these ProPublica stories.

By law, the confidentiality of taxpayer information is sacrosanct. That comes from section 6103 of the Tax Code, a section that was put in law in the 1970s, I believe, to see that what Nixon did to use the IRS to go after his enemies never happened again.

So why is this information sacrosanct? Because a Federal income tax return contains some of the most sensitive information that there is about our fellow Americans. A tax return is essentially a blueprint for how families and individuals live their lives. Aside from detailing where and how taxpayers support themselves and earn money, tax returns potentially detail what charities, including even religious institutions, that a taxpayer supports. Tax returns can also detail where and how they take care of their children, their medical status, and lots of other deeply personal information.

In part to promote tax compliance, Congress decided that in exchange for collecting sensitive information needed to enforce the Internal Revenue Code, the IRS must treat this information carefully and protect it from unauthorized access and disclosure. That is what section 6103 is all about. It carries with it significant criminal and civil penalties for any violations of those terms.

Nevertheless, the ProPublica stories published in a series entitled ''The Secret IRS Files Inside the Tax Records of the .001%'' are plainly derived from the confidential taxpayer information.

The folks in charge of enforcing the Tax Code quickly recognized that they had a big problem here. That very morning, IRS Commissioner Rettig was testifying before the Senate Finance Committee and said that he appreciated the confidential nature of the information collected by the IRS and how very important it is that people are able to trust the IRS with that information.

Commissioner Rettig isn't the only Treasury official to express that concern. When asked about this apparent abuse of taxpayer information at the Finance Committee hearing on the President's fiscal 2022 budget request, held on June 16, Treasury Secretary Yellen said she agreed the situation was very serious and that the matter had been referred to the Justice Department.

The week before, appearing before a different Senate Committee, Attorney General Garland also said this was a very serious matter and that people are entitled to the privacy regarding their tax information.

I agree with Commissioner Rettig, Secretary Yellen, and Attorney General Garland that the apparent leak of confidential information is a very serious issue.

For one thing, we don't know exactly where the information came from. Was it a leak? Was it a hack? We don't seem to know. We also don't know the full scope of the information at risk.

According to ProPublica, it has ''obtained a vast trove of Internal Revenue Service data on the tax returns of thousands of the Nation's wealthiest people, covering more than 15 years.''

Let me say that again. ProPublica claims that it has thousands of tax returns.

Americans know the risk of having their private information unsecured in the wind. They know the risk, for example, of fraud and identity theft. And, of course, Nixon's political enemies knew the risk of letting the IRS run loose.

According to the most recent IRS Electronic Tax Administration Advisory Committee Annual Report to Congress, issued in June of 2021, 185,000 identity theft affidavits were filed with the IRS in 2020. The report also notes that due to pandemic relief, higher levels of identity theft are expected during the 2021 filing season.

Sure, in this case, ProPublica has decided that the wealthiest individuals are the ones worth targeting. But again, we don't know the full scope of the information that is at risk. Maybe you are not the owner of a sports team or the head of a multinational company or haven't built a vehicle in which you have recently traveled to outer space. The unauthorized access and disclosure of taxpayer information should be a concern to all taxpayers. If someone can expose the most private and sensitive information of the Nation's wealthiest citizens, they can do it to anyone.

Regardless of what anyone thinks about the known victims of this disclosure, no one should be absolutely confident that their information hasn't been compromised.

As soon as the apparent disclosure of taxpayer information was known, I pressed authorities in the executive branch to take action. I questioned Commissioner Rettig about it during the Finance Committee hearing that very day. Three days later, I sent a letter with Leader MCCONNELL and Finance Ranking Member CRAPO. I sent this letter with those two individuals to Attorney General Garland and FBI Director Christopher Wray, asking them to take action on this very important matter.

In part, the letter reads:

> Find those responsible for these disclosures and ensure they are punished as directed by law. Unless you do, ordinary Americans will fall victim to these politicalized and criminal disclosures, and trust in the IRS and our tax system will continue to erode.

That is the end of the quote of the letter I sent with Leader MCCONNELL and Finance Ranking Member CRAPO.

On the same day, I joined every other Republican on the Finance Committee on a letter to the Treasury inspector general for the Tax Administration, asking for an immediate investigation.

Following Treasury Secretary Yellen's June 16 appearance before the Finance Committee, I also submitted several questions to her in writing. My

questions asked pretty simple questions about the scope of the leak and the hack and whether or not anyone with advanced knowledge of the first ProPublica piece had reached out to the Treasury or to the IRS.

On June 16, I sent a letter to Attorney General Garland and FBI Director Wray, with other Judiciary Committee Republicans, seeking a briefing and a confirmation that the FBI or the Department of Justice is investigating. Now, as usual, I have not received a single response to any of my written inquiries.

There appears to be a massive flaw somewhere in our system of tax administration. Our job, through constitutional oversight, is to determine exactly what this situation is, how it happened, and how we can fix it.

Unfortunately, it appears that some are using the apparent illegal disclosure of taxpayer information and the violation of taxpayer rights to advance a partisan agenda. That probably doesn't surprise a lot of people, that politics would be involved in this.

It is important to note that the ProPublica pieces aren't talking about tax evasion but, generally, tax avoidance, which is a legal minimization of taxes owed.

On June 24, ProPublica published a story about Roth IRAs, using the information of a wealthy tech investor. The purpose of this story was to show that this investor ''and other ultrawealthy investors have used them to amass vast untaxed fortunes.''

The next day, on June 5, ProPublica published a story highlighting a senior Democratic Senator's legislation intended to crackdown on large Roth IRA accounts, the same type of accounts criticized in the previous day's articles.

And you are talking about abuse of Roth IRAs? It is in the law.

A different ProPublica story seemed intended to wield private taxpayer information to affect the outcome of an election.

Now, listen to this. On June 16, ProPublica published a story containing taxpayer information of a candidate in the Democratic primary to be the next district attorney of Manhattan. It seems to me like somebody is using political things to hurt people in their own political party.

Given how concerned many of my colleagues have been about potential election interference, I am really very shocked that this story completely missed their attention.

If a candidate's confidential, legally protected information is somehow disclosed less than a week before an election, especially when we don't know the ultimate source of the confidential information or how it was even obtained, shouldn't that raise a red flag to a lot of people in this town or does it only matter depending upon who the candidate is?

Finally, I want to address ProPublica's role in this situation.

Although they may be very well-intentioned, in my opinion, they are facilitating an abuse of power by publishing stolen confidential information of individual citizens who are, by all appearances, complying with their legal obligations. They think they are informing the public of information they need to know. They are really telling the public that their tax return information is not private. That could have serious consequences for the proper administration of our tax laws that are based on the proposition that people are going to give honest, correct information because they know it is going to be public and because they owe taxes and they are honest people.

Plainly, this isn't about tax cheats who broke the law; it is about certain people not paying what ProPublica thinks they should pay regardless if they are paying every dollar that the law requires that they pay. So it is really about promoting changes to tax law that ProPublica and certain Members of this body would support. The identity of specific taxpayers that we know have had their information violated is not an excuse.

The notion that taxpayers' information—every taxpayer's information—should be protected is not a view only held by this Senator. I have quoted the Treasury Secretary; I have quoted the Attorney General—all holding that same view.

The use of this information to advance partisan objectives and, apparently, to influence an election should concern all of us. We need to get to the bottom of what happened. We need to know what taxpayer information is at risk, how many taxpayers have been compromised, and then determine what we can do going forward.

So I implore Secretary Yellen and Attorney General Garland to respond to my questions and my letters so that we can get on with our very important work.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant bill clerk proceeded to call the roll.

Mr. KING. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

NATIONAL LOBSTER DAY

Mr. KING. Mr. President, I am beginning my comments with my mask on for a very specific reason. If you can tell what is populating the mask, they are America's favorite crustacean: the North American lobster.

I ask unanimous consent that the Senate proceed to the consideration of S. Res. 335, submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The senior assistant bill clerk read as follows:

A resolution (S. Res. 335) designating September 25, 2021, as ''National Lobster Day''.

There being no objection, the Senate proceeded to consider the resolution.

Mr. KING. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and that the motions to reconsider be considered made and laid upon the table with no intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 335) was agreed to.

The preamble was agreed to.

(The resolution, with its preamble, is printed in today's RECORD under ''Submitted Resolutions.'')

Mr. KING. Mr. President, I appreciate the adoption of this resolution.

The American lobster, the North American lobster, is a staple, an iconic product of the State of Maine. It supports our coastal economy; it produces well over $1 billion a year of economic activity; and it supports thousands of families along the coast of Maine.

Some people occasionally refer to the lobster industry, but in reality it is a series of small, sole proprietorship businesses. Almost all lobsters are caught on boats owned by individual owners, with, perhaps, what we call a sternman on board, but it is a series of, as I say, small, independently owned businesses, and that is one of the things that is so special about this industry.

So it is a treat for me to be able to move this resolution, to have it agreed upon unanimously by the U.S. Senate. September 25, 2021, will officially be National Lobster Day.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. VAN HOLLEN. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Ms. HASSAN). Without objection, it is so ordered.

AMENDMENT NO. 2354

Mr. VAN HOLLEN. Madam President, I want to start by thanking some of our colleagues—Senators ROUNDS, ERNST, and KELLY—for cosponsoring the provisions of this amendment, and thank the chairman and ranking member of the Environment and Public Works Committee, Senators CARPER and CAPITO, for their support as well.

I also want to acknowledge the good work of our House colleague, Congressman STEVE LYNCH, on championing this issue.

So what is this amendment about? It is a commonsense amendment to ensure that as we work on a bipartisan basis to modernize our infrastructure for the 21st century, we also work together to ensure that new infrastructure projects that flow from this bill and others are financed securely.

Most Federal projects are financed securely by law. Most require some